G. R. S. IX-5]

Preserve

Previous references.

R-90-17/1 Sls-7-1920-21 (8C)

File No. 6-20

Serial Nos. 1-2, 5-10

Later references.

GENERAL AND REVENUE SECRETARIAT.

P.30/E

Serial Nos. 1, 2, 5-10

Part B for August 1922.

SUBJECT.

The Stamp Manual.

To the Comm. of Stamps.
No. 7/c 815 Dated 10-8-22.
Approves with certain observations the final proofs of parts II - IX of the Stamp Manual.

WD 1888—GPB—16,826—23-7-21

G. R. S. 11] 1920-21

GENERAL AND REVENUE SECRETARIAT.

(St.)

NOTES.

File No. 6-20

FILE HEADING.

The Stamp Manual

From

The Comr. of Stamps.

No. C.R.29/20-21 Dated 7-9-20 Received 8-9-20

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

Submits for approval the final proofs of the Stamp Manual,

NOTES AND ORDERS.

The matter included in the Manual has been classified in accordance with the instructions contained in this office letter No. 13108 dated 12th April 1919. S.R. 90-17-8 Flag S

NOTES—First Sheet.

O. R. S. III-2]

General and Revenue Secretariat. | St File No. 6 of 1920

Serial No.

will facilitate reference, if the several sections into which the matter in the volume has been classified is divided into clearly indicated by a serial number prefixed to their heading and the same indicated in the table of contents as follows:

Ch. I. Stamp Regulation
Ch. II. Court fees Regulations,
" III. Rules under the Stamp Regulation
" IV. Rules under the Court fees Regulation
" V. Reduction and remission of Stamp duty.
" VI. Explanatory Memo of important points under the Stamp Regulation.
" VII. Rulings of the Chief Court under the Stamp Regulation.
" VIII — do — under the Court fees Regulation.
" IX. Refunds
" X Manufacture and Sales of Stamps.
" XI. Inspections.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 3C File No. 6 of 1920

Serial No.

2. Rulings of the Chief Court under the Stamp Regulation are now found scattered in two portions of the manual, in pages 21–22 and again in page 26–72. All the matter under this head may be collected in one chapter or section for ready reference.

3. No table of contents appears to have been prepared. The paper under disposal is silent on this point, although the Comr. was requested to have a table of contents prepared in this office letter of 12th April 1919. May the Stamp Comr. be requested to send a final proof incorporating the above suggestions with the table of contents and index for the approval of Govt. & submitted for orders.

Flag $

W 9-20

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

SC File No. 6 of 1920

Serial No.	
	Rec'd Seen 4. All right 13-9 14.9.20
	5. submitted with a draft reply to the Stamp Comr. 17-9-20 6. Done 18-9
2	To the Comr. of Stamps. No. R.4251 dated 23-9-20. Returns the proofs received with Serial for being revised on certain lines and re-submitted
3	From the Secretary to GR 29 n.n. 13.10.20 with reference to the above ask for the return of the proofs of the Stamps Manual.
7	Draft Ltr 8. Done 20.10
4	To Secretary No R&S 37 d-20.4.20 Returns the proofs Corrs. Re the Stamps Manual

NOTE—Contn. sheet.

G. R. S. III-2]

3282

General and Revenue Secretariat. | File No. 6 of 19 20

Serial No.

Subd

Q. The final proofs have not as yet been received: There are pressing demands for Copies of the Stamp Manual. May the Stamps Commissioner be reminded of it? Submitted with a draft for approval or other orders.

Sms

26/3 RVR 28/3

Q. Issue

S 4/4/21

To

The Commr of Stamps

Madras R 11107 dt 5.4.21.

Requests the final proofs be sent

Letter No: CR. 29/20-V dt 27.10.21 from the Commissioner of Stamps submitting in triplicate for approval final proof of Parts III, IV & V of the Stamp manual.

Submd The arrangements suggested in the above letter No: 6251 dt 23.9.20 have not been closely followed. Instead of having separate chapters Parts for Stamps & Court-fees Regulations are Part is maintained with the distinction of A & B to denote Stamp & Court fees regulations respectively. And

NOTE—Contn. sheet.

(6)

G. R. S. III-2.

General and Revenue Secretariat.

G.R. File No. 6 of 1920.

Serial No.

the arrangement of the orders and notifications are not in chronological order.

12. Under the heading "Rulings and decisions of the chief court of Mysore" in Part V number of notifications and chief Commissioner's circulars have been inserted which should properly be under Part III or the heading of Part V changed into "Rulings and decisions" without giving prominence to the chief court of Mysore.

The decisions of the chief court begins only from page 67 & not from page 35 as is shown ~~in the~~ now.

The table of contents have not yet been prepared - perhaps they would will be taken up after the manual is approved in whole.

13. The latest order empowering the Stamp Commr. to deal with applications for refund & renewal of stamps after 2 years (Vide G.O. No: J/1526-35/G.R. 4-21-1089 10.9.21) has not been incorporated, which may be asked to be done now.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 81 File No. 6 of 19 20

Serial No.	
	14. The manual may perhaps be returned for necessary action. If approved a draft will be submitted 15 Taylor Secy 5/11/21 Rec. Secy 5/11/21 Secy 7-11-21 Dft 9-11-21
	16. Draft Please. Secy 8-11-21
	Stamps 17. Dft Submitted Secy 9/11/21 Secy 9/11
	18 Issue. Secy 9.11
6	To The Commr of Stamps No J 2395 dt 15.11.1921 Returns the Proofs and requests that the same may be retransmitted by correcting rectifying the defects and omissions observed Secy 15/11
7	Letter No: 29/20-21 dt 3. January 22 from the Comr of Stamps forwarding for approval two final proofs of Index to the Stamp Manual Submit for personal orders. 19. If another column were inserted to show the page of the manual, it would

NOTE—Contn. sheet.

Serial No.

particulars easy reference & perhaps be more useful. If approved they will be supplied to the Comr. Reference to page in addition to section, has been adopted in Madras, Bengal, Punjab, Central Provinces, Assam & Stamps Manuals.

cag 5/1/22

20. Yes. draft please.

cag 9.1.22

RD 5/1/22

21. Issued with a draft

cag 10/1/22

22. Issue

cag 11.1.22

RD 10/1/22

8 From the Commissioner of Stamps. No. 3245 of 13.1.22.

States that the index sheets (herewith returned) may be resubmitted for approval after inserting the page numbers also.

9 From the Comr of Stamps No. C.R. 29/20-21 dated 19-7-22.

Forwards the final proof of pages 1-159 of the Stamp Manual for approval.

Also the amendments to the Rules under the Stamps Regulation

(9

Serial No.

and many important Notifications under the Regulation having the force of law are not included under the last heading "Rules under the Stamp Regulation (Part III of the Draft Manual). But they are found scattered in Part VI of the Stamp Regulation Manual. For example, the Notifn. delegating the Chief Controlling Revenue authority to the Comr. of Stamps does not find a place in Part III – Rules, but is relegated to Part VI.

Vide those marked in pencil in the margin of the Manual

24. The G.O. of 10th Sept. 1924 empowering the Comr. to deal with applications for refunds and renewals does not find a place in the Manual, although the omission was pointed to him in Serial 6 of this file.

25. A table of Contents has not been put up, though the Comr. was repeatedly requested to do

NOTE—Contn. sheet.

(10

G. R. S. III-2

General and Revenue Secretariat. | 5K File No. 6 of 1920

Serial No.	
	So.
	25. The column go denoting the page where information is to be found has been left blank in the index from the beginning to the end. Perhaps this has to be inserted when the paging is completed. May the Comr. be requested to remedy these defects and to submit a final proof of the whole manual as ordered already by Govt. Submitted for orders with a draft,
	21-7-22 27. Some ~~Govt's~~ Decisions of the Chief Court on points of stamp law are found in Part VI, although the Comr. was requested to ~~leave~~ include them in Part VII. (Vide Serial 6 of this file.
	28. Some superseded Notifns. 21-7-22 are also included in the manual. The Judicial Branch may also be consulted in the matter.
	29. Six years since the Compilation of the manual was ordered and undertaken

Flag U

Vide para 2 of the draft for details.

NOTE—Contn. sheet.

332

(11

G. R. S. III-2]

General and Revenue Secretariat.

85 File No. 6 of 1922

Serial No.

~~and~~ The Commissioner of Stamps submitted proofs of the Forms now sent so long back as 6 Feb 19 and all these 3½ years the manual has been in type. ~~The~~ Now that the manual has been completed, it is not desirable to allow it ~~to remain~~ in its final printing to be protracted for any reason. Whatever defects and omissions there are may be rectified after its publication by those of A. to C. Ships. It is desirable that the manual should be printed immediately as it is a great convenience to Govt. Offices & the public for purposes of reference. If there is no objection the C proof Copy now received will be returned to the Comptr with instructions to print the manual and to see that Corrections Slips are also issued simultaneously with the ~~the~~ manual for any alterations that may be found necessary.

30. The index has for the present to be without page reference as it will be necessary to the Press to add a new column for page reference.

Rev. Secy

26/7/22

This can be done by the Press

NOTE—Contn. sheet

(12

332
7e

G. R. S. III-2]

General and Revenue Secretariat. | 8t File No. 6 of 1920.

Serial No.

31. I agree with the Asst Secy: Bm

32. The Index can be provided with refce to pages also.

33. The manual, as it is, may be ordered to be printed forthwith, only the Contents & index being got up in the manner promised as soon as the text is printed off. Changes in text may be effected by means of A+C slips. Bm 26/7

2nd Memorandum =

34. Agd

Jhb
31/7

35. Issue orders accdgly

Bm
31/7

36. Orders have to issue as regards the distribution of copies of the manual after it is printed. A para has been included to regulate this. Submitted with a draft in accordance with paras 29, 31-34 of the notes.

JBM 1-8-22 BM 8/8

A D.O. seems unnecessary. A draft letter is also put up

Issue After issue of revised draft put up please put up another draft in Cont^n accordance with paras 2 & 3 of original draft D.O. in the form of which may also go in the form of a letter to stamp affd

Mad 9.8.22

NOTE—Contn. sheet

Ms. 1-20-19

Office of the Commissioner of
Stamps in Mysore,
Dated, Bangalore, 7th September 20

No. CR 29/20-21.
Encs. Pages 1-231 (in triplicate)
From the manual. Sail separately.

D. No. 2106
8-9-20.

K. R. Srinivasa Iyengar, Esq.,M.A.,
Revenue Commissioner in charge of the
Office of the Commissioner of Stamps
in Mysore; Bangalore.

To

B. Ramaswamaiya, Esq.,B.A.,B.L.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue Department; Bangalore.

Sir,

Filed I (2)12

With reference to your letter No.R.7241/S.R.90-17-2, dated 22nd December 1919, I have the honor to submit herewith, in triplicate, for early approval of Government the final proof of the remaining parts of the Stamp Manual (pages 1 to 231) as revised in the manner indicated in your letter No. 1310-8/S.R. 90-17-8 dated 12th April 1919.

Filed II

2. The Index to the Stamp Manual has been prepared and sent to the Superintendent, Government Printing for being printed and on receipt of proof copies, they will be submitted for approval. The matter may kindly be treated as very urgent as the Superintendent reports that the types are wanted for other purposes.

I have the honor to be,
Sir,
Your most obedient servant,
K R S Iyengar
Commissioner of Stamps in Mysore.

D/6/9

NSN
6/9/20

WD 0463—GPB—3,00,000—21-7-17—S.

3482

191

From The Commissioner of Stamps in Mysore; Bangalore

To The Secretary to the Govt. of H.H. the Maharaja of Mysore; Rev. Dept.

Dated

Despatched 7th Sept 20

Received 8 SEP 1920

General No. CR 29/20-21.

No.

Enclosure No. Manual, in triplicate. (Pages 1-231) Seal separately.

Forwarding for early approval of Govt, the final proof of the remaining part of the Stamp Manual in triplicate. (Page 1 to 231).

G. R. S. VI—G/32]

SUBJECT:

Diary No. of letter replied to 2106

GENERAL AND REVENUE SECRETARIAT

( )

the 191

Date of issue 23.9.20

Signed by H.H.W. Rawadhar

Section 8C.
File No. 6-20
Serial No. 9

No. R4-257. 9-23.9.20
One book packed & Sent Separately

To

The Comr. of Stamps.

In returning herewith the proofs of Stamp Manual received with your letter No. S.R.2 dated 7th Sept. 1920, I am directed to observe as follow

1. It would facilitate reference if the several sections into which the manual is divided are

over.

clearly indicated ~~on the~~ by a serial number prefixed to the their headings and same indicated also in the table of contents as follows:—

Chapter I. The Stamp Regulation.
" II. The Court Fees Regulation.
" III. Rules under the Stamp Regulation.
" IV. " " " Court-Fees Regulation.
" V. Reductions and remissions of Stamp duty.
" VI. Explanation of some points of the Stamp Regulations.
" VII. Rulings of the Chief Court under the Stamp and Court-Fees Regulation.
" VIII Refunds
" IX Manufacture and Sale of Stamps
" X Inspections.
Appendices.

2. Rulings of the Chief Court are now scattered in two portions of the Manual in pages 21 and 22 thereof.

List of enclosures.

Copied by

Examined by

WP 1744—GPB—30000—5-18

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

in pages 26-72. All the matter under this head ~~should be~~ may be collected in one chapter.

(3). No table of contents appears to have been prepared in accordance with G.O. No. 13108 S.R. 90-17-8 dated 12th April 1919. ~~The Stamp Comr. is requested to revise the~~ The Manual may be revised on the ~~above~~ lines indicated above and ~~to submit~~ final proofs of the same submitted for the approval of Govt.

I have etc.,

Secy. to Govt.
Rev. Dept.

GPB—20,000—7-7-14

DIARY No. 1679

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 25th October 1921.

No. C R 29/20-21.

From

P. F. Bowring, Esq., J.P.,
Offg. Commissioner of Stamps
in Mysore, BANGALORE.

To

D. Srinivasa Iyengar, Esq., B.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, BANGALORE.

Sir,

With reference to your letter No.R.4251/St.6-20-2 dated 23rd September 1920, I have the honor to submit herewith in triplicate, for the approval of Government the final proofs of parts III, IV & V pages 1 to 102 (Rules under the Stamp Regulation) as revised in the manner indicated in your letter under advertance.

I have the honor to be,
Sir,
Your most obedient servant,

Offg. Commissioner of Stamps.

27/10/21.

G.R.
27/10/21.

13466

From

O/C Commissioner of Stamps in Mysore Bangalore

To

O/C Secretary to the Government of H. H. the Maharaja of Mysore Revenue Department Bangalore

Dated

Despatched 27-10-21

Received

General No. CR 29/20-21

No.

Enclosure No. Nil Packet

Submits in triplicate for the Approval of Government final Proof of Part- IV, III, V of Stamps Regulations.

G. R. S. VI—G/32]

SUBJECT Proof of Stamp Manual

Diary No. of letter replied to 1679

Section

File No. 6-20

Serial No

General and Revenue Secretariat

( )

No. F 2395(3)

, the 191

To

Date of issue 15/4/21

Signed by M Cuch

The Commissioner of Stamps

Sir,

With reference to your letter No.
GR 29/20-4 dtd 10.2.21 submitting
for approval final proof of
Parts II, IV & VI of the Stamp
Manual I am directed to
return the said proofs
herewith & to state as follows:—

1) That the arrangement
suggested in your letter
under reference is
sanctioned,

over.

2) The different orders and notifications have not been shown chronologically

3) Under the heading Rulings & decisions of the Chief Controller in Part V numbers of notifications, Govt. & that of the Chief Commissioner have been inserted (which should properly come under Part III, or the heading of Part V changed into "Rulings & decisions")

4) The tables contents do not seem to have been prepared as yet

5) The latest orders empowering the Stamp Courts to deal with applications for refund & renewal of stamps after years (So No: J 15-26-25 / 81-4-21-10 dated 10.9.21) may also be incorporated now be done in the proper place.

Some representations be so good as to transmit

List of enclosures.

Copied by

Examined by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

the same by rectifying the defects & omissions observed above at as early a date as possible.

I have &c

Sd/- [illegible]

for Secy to Govt.

Revenue

Secy

9.11.21

1.6-20-7

Office of the Commissioner of Stamps
in Mysore,

No. C.R. 29/20-21. Dated, Bangalore December 1921.
Encl. Two Copies of Final Proof
3-1-22.

From

K. Chandy, Esq., B.A.,
Commissioner of Stamps
in Mysore, BANGALORE.

To

C. Venkata Rao, Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, BANGALORE.

Sir,

In continuation of this office No.C.R.29 of 20-21 dated 27-10-1921, I have the honor to submit herewith in-duplicate, for the approval of Government, the final Proofs of Index to the Mysore Stamp Manual.

I have the honor to be,
Sir,
Your most obedient servant,

Subbarappa

Assistant Commissioner
For Commissioner of Stamps,
(Absent from Station)

19/1/22

G.R.

G. R. S. VI—G/32]

SUBJECT Prep of Stamp Manual

Diary No. of letter replied to 2451

Section Stamp
File No. 6-20
Serial No. 8

General and Revenue Secretariat
( )
, the 191 .

No. J. 3245

Date of issue 13/1/22

To

The Commissioner of Stamps

Signed by M. Cal

Sir,

Referring to your letter no: GR. 29/6/21 of 3.1.22 forwarding two copies of proof sheets of Index to the Supplementary Stamp Manual I am directed to observe that if another column were inserted to show the page of manual in which refers could be found it would be more useful and facilitate easy & ready

over.

8/1/22

reference.

This procedure of ~~already~~ directing reference to both the section & the page has been adopted in the several Stamp manuals of British India, e.g. Madras, Bengal Punjab, Central Provinces, Assam &c

It is therefore requested that the indexthumb (herewith returned) may be resubmitted for approval after inserting the page numbers also, at as early a date as possible.

J. Maine C.

Cus
11.1.22

for Secretary to Govt.
New Delhi

List of enclosures.

Copied by

Examined by

Cus
10/1/22

61840

Office of the Commissioner of Stamps
in Mysore,
Dated, Bangalore 19 July 1922.

No. CR 29/20-21

From
K. Chandy, Esq., B.A.,
Commissioner of Stamps
in Mysore, BANGALORE.

20 JUL 1922

DIARY No. 332
20-1922
Section Stamp
6-20
9

To
A. V. Ramanathan, Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department (in charge)
BANGALORE.

Sir,

Adverting to your letter No.J.2395/St.6-20-8 dated 15-11-1921 returning the final proofs of Parts III, IV and V etc., Stamp Manual with some observation, I have the honor to submit herewith in duplicate for the approval of Government the final proofs of pages 1 to 159 corrected in the manner indicated in the above. The table of contents and the insertion of page numbers in the index will be done after all the pages of the Manual are completely printed with pages numbered.

I have the honor to be,
Sir,
Your most obedient servant,
K. Chandy
Commissioner of Stamps, Mysore.

19/7/22

From The Commissioner of Stamps in Mysore Bangalore.

To The Secretary to the Govt Revenue Dept

Dated
Despatched 9-7-22.
Received
General No. CR 29/20-24
No.

Enclosure No.

Submitting in triplicate for the approval of Government the final proofs of Prints 1 to 159 Corrected in the manner indicated.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat.

( )

the 191

Date of issue 10 Augt 22

Signed by W McMillan

Section 15

File No. 6-20

Serial No. 10

No. 3L 845

To The Comr of Stamps.

In returning herewith one copy of the final proof of the Reprn Stamp Manual, Part III — Rules under the Stamp Reprn, I am directed to request that the Manual may be got printed forthwith, the table of contents and paging and indexing being prepared in the manner promised as soon as the text is printed off. The indexing should give trouble be proceeded with

over.

G.R.S. VI G 34]

SUBJECT Stamp manual

Diary No. of letter replied to 332

General and Revenue Secretariat

( )

, *the* 192

Date of issue

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section St

File No. 6-20

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— correspondence ending with ~~the~~ letter No. C.R. 29 dated 19th July 1929 from the Comr. of stamps forwarding the final proofs of pages 1 to 159 of Parts III-IX of the stamp manual for approval.

Order ~~Thereon No.~~ No. dated

Approved.

2. Some of the amendments to the Rules under the Stamp Regulation and some important Notifications under the

Regulation having the force of law ~~as such~~ ~~incorporation in manual~~ might more appropriately have been included in Part III of the manual, viz., Rules under the Stamp Regulation. Some decisions of the Chief Court on points of Stamp Law ~~as found~~ have been included in Part VIII instead of in Part VII as directed by Govt. As the manual has been in the press for nearly three and ½ half years, Govt. do not consider it desirable to delay the publication still further.

2. Some superseded Notifications (those of 4th Oct. 1915 and 5th Nov. 1915 contained in page 60 of the ~~manual~~ draft manual have been superseded by the notification of 2nd June 1921 found on page 63 of the manual. Those should

List of enclosures.

Copied by

Examined by

"X" These are marked "A" in the margin of the draft herewith returned.-

✓ To be intimated to the Commissioner

WD 1888—GPB—1,000,00—21-12-21